



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-276-010	Declaration of purpose
WAC 458-276-020	Definitions
WAC 458-276-030	Description of central and field organization of the department
WAC 458-276-040	Operations and procedures
WAC 458-276-050	Public records available
WAC 458-276-060	Public records officer
WAC 458-276-070	Hours for records inspection and copying
WAC 458-276-080	Requests for public records
WAC 458-276-090	Copying
WAC 458-276-100	Exemptions
WAC 458-276-110	Review of denials of public records requests
WAC 458-276-120	Limitations on disclosure
WAC 458-276-130	Records index
WAC 458-276-140	Administrative offices
WAC 458-276-150	Adoption of form

Date last reviewed: **August 26, 1997**

Current Reviewer: **JoAnne Gordon**

Date current review completed: **February 26, 2002**

Is this document being reviewed at this time because of a taxpayer or association request? (If "YES", provide the name of the taxpayer/association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Briefly describe the subject matter of the rule(s):



The administrative rules encompassed by Chapter 458-276 WAC discuss the organization and operation of the Department of Revenue, define the term “public records,” identify the role of the public records officer, and identify the procedures for requesting public records.

2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Chapter 106, Laws of 2000, amended RCW 82.32.330 (Disclosure of return or tax information) to allow for disclosure of a taxpayer’s North American industry classification code.

Chapter 56, Laws of 2000, amended RCW 42.17.310 (Certain personal and other records exempt) to prohibit the release of certain banking information when such information is provided for the purpose of electronic funds transfer.



3. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

The previous review of chapter 458-276 WAC provides comprehensive recommendations for substantive changes to the public records rules.

4. LISTING OF DOCUMENTS REVIEWED: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive statements, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

RCW 42.17.300 Charges for copying
RCW 42.17.305 Other provisions not superseded

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None.

4. Review Recommendation:

<u> X </u>	Amend
_____	Repeal (Appropriate when repeal is not conditioned upon another rule-making action.)
_____	Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.)
_____	Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)



Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

Consistent with the previous review, the Department should update the information provided in these rules and adopt comprehensive replacement rules to comply with statutory requirements regarding access to public records. Concurrent with the adoption of replacement rules to be numbered as chapter 458-01 RCW, the Department should repeal chapter 458-276 WAC.

5. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

- _____ 1
- _____ 2
- _____ 3
- _____ 4